



Indiana Department of Revenue Solid Waste Management Fee Return

THE DEPARTMENT OF REVENUE WILL NOT PROCESS ANY APPLICATION WHICH DOES NOT CONTAIN A FEDERAL IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER, AND A SIGNATURE OF OWNER OR OFFICER OF THE COMPANY.

FOR OFFICE USE ONLY

PM DATE

PYMT AMT

For the Month Ending _____
Year _____

Due By The 10th of the Following Month

THIS FORM IS TO BE FILED EACH MONTH BY ALL REGISTERED SOLID WASTE DISPOSAL FACILITIES IN INDIANA. A SEPARATE FORM MUST BE FILED FOR EACH LOCATION.

Taxpayer's Name:				IDEM Permit Number:
Mailing Address:	City:	State:	Zip Code:	Federal I.D. Number:
Disposal Facility Name:		County of Disposal Facility:		Taxpayer Identification Number:
Facility Address:	City:	State:	Zip Code:	Daytime Phone Number:

	In-State	Out-Of-State
1. Number of Solid Waste Deliveries by vehicles 9,000 lbs. or less.....	1.	
2. Total tons of solid waste weighed on a qualified scale.....	2.	
3. Total tons of COMPACTED solid waste (3.3 cubic yards = 1 ton).....	3.	
4. Total tons of UNCOMPACTED solid waste (6 cubic yards = 1 ton).....	4.	
5. Total. (Add Lines 1, 2, 3, and 4).....	5.	
6. Total Fees Due. (Multiply Line 5 by fifty cents (\$.50)).....	6.	
7. Collection Deduction. (Multiply Line 6 by .01) Complete ONLY if filed and paid by due date.	7.	
8. Adjusted Fees Due. (Subtract Line 7 from Line 6).....	8.	
9. Penalty. Complete if filed after due date. Penalty: 10% of total fees due (Line 6) or \$5.00, whichever is greater.	9.	
10. Interest. Complete if filed after due date. See instructions regarding interest.....	10.	
11. Adjustment - Indicate plus or minus (attach explanation).....	11.	
12. Adjusted Fees Due. (Add Lines 8, 9, 10 and +/- Line 11).....	12.	
13. NET FEES DUE. (Total both columns on Line 12).....	13. \$	

Under penalties of perjury, I have examined this return (including any accompanying schedules and statements) and to the best of my knowledge and belief, it is true, correct, and complete.

Signature _____ Title _____ Date _____

An Original Signature Must Appear on each Form Filed with the Department of Revenue. Do Not Send Copies

Mail the Completed Form and Fee To:
Indiana Department of Revenue
Environmental Tax Section
100 N. Senate Ave.
Indianapolis, IN 46204

General Information

Indiana Code 13-20-22-1 imposes a fee on the disposal or incineration of solid waste in a final disposal facility in Indiana. The solid waste disposal fee is fifty cents (\$.50) **per ton** for solid waste delivered in a motor vehicle having a registered gross vehicle weight **greater than** nine thousand (9,000) pounds. The solid waste disposal fee is fifty cents (\$.50) **for each load** delivered in a passenger vehicle or a vehicle having a registered gross weight of nine thousand (9,000) pounds or **less**.

If suitable scales are not available at facilities which receive, on the average, **less than** two hundred (200) tons of solid waste each day, the owner or operator of the facility may determine the weight of the solid waste by conversion from the volume of solid waste. The following conversion factors apply:

- 1) Three and three-tenths (3.3) cubic yards of **compacted** solid waste equals one (1) ton of solid waste.
- 2) Six (6) cubic yards of **uncompacted** solid waste equals one (1) ton of solid waste.

Each solid waste disposal facility must indicate the amount of solid waste delivered to the facility from both Indiana and out-of-state origins. Indiana generated and out-of-state generated solid waste must be identified in separate columns on Form SW-100, Solid Waste Management Fee Return. Each solid waste disposal facility is required to maintain proof of the origin of Indiana generated solid waste.

The owner or operator of a final solid waste disposal facility is responsible for collecting the solid waste disposal fees from persons delivering solid waste to that facility. This fee should be stated separately on the bill, invoice or log book.

Each month the owner or operator must file a monthly report indicating all solid waste received during the month and must remit the fees collected. Form SW-100, Solid Waste Management Fee Return, must be **filed each month within ten (10) days after the last day of the month being reported.**

Each owner or operator may deduct and retain one percent (1%) of the fees collected as compensation for collecting and remitting the fees on a timely basis. If a return and /or payment is submitted after the due date, the collection deduction will be disallowed and penalty and interest will be assessed.

The owner or operator of all solid waste facilities in Indiana must maintain books and records to substantiate all reported figures. Records must be maintained for a period of three years **plus the current year** and must be made available to the Department upon request.

Instructions for completing form SW-100

In the space provided, enter the period for which the report is being filed. Provide all facility information as requested on the top portion of the form. Enter the facility federal identification number or social security number. In the space entitled "IDEM Permit Number", enter the permit number issued to the facility by the Indiana Department of Environmental Management.

Line by Line Instructions

- Line 1 - In each column, enter the number of solid waste deliveries made by passenger vehicle(s) having a registered gross vehicle weight of nine thousand (9,000) pounds or less.
- Line 2 - In each column, enter the total tons of solid waste delivered to your facility as **WEIGHED** on an accurate and suitable scale.
- Line 3 - In each column, enter the total tons of **COMPACTED** solid waste delivered to your facility as determined by using the calculation of three and three-tenths (3.3) compacted cubic yards equals one (1) ton.
- Line 4 - In each column, enter the number of tons of **UNCOMPACTED** solid waste delivered to your facility as determined by using the calculation of six (6) uncompacted cubic yards equals one (1) ton.
- Line 5 - **Total.** In each column, add the figures from Lines 1, 2, 3 and 4 and enter the total.
- Line 6 - **Total Fees Due.** In each column multiply the figure on Line 5 by fifty cents (\$.50) and enter each result.
- Line 7 - **Collection Deduction.** If return and payment are submitted by the due date, multiply each column on Line 6 by .01 and enter each result.
- Line 8 - **Adjusted Fees Due.** In each column, subtract Line 7 from Line 6 and enter each result.
- Line 9 - **Penalty.** If the return and/or payment are submitted after the due date, penalty must be calculated. Penalty is ten percent (10%) of the total fees due (Line 6) or five dollars (\$5.00), whichever is greater.
- Line 10 - **Interest.** If the return and/or payment are submitted after the due date, interest must be calculated. Contact the Department for the current interest rate at (317) 615-2590.
- Line 11 - **Adjustment.** If an adjustment is made on a return, a written explanation must be attached or the adjustment will be disallowed.
- Line 12 - **Adjusted Fees Due.** In each column, add Lines 8, 9, 10 and plus/minus Line 11.
- Line 13 - **Net Fees Due.** Add together both columns on Line 12 and enter the result. This is the total amount to be remitted to the Department.

Returns and payments are **due each month by the tenth day of the month immediately following the month being reported.** If the due date falls on a Saturday, Sunday, national or statewide legal holiday, the due date will be the next day that is not a Saturday, Sunday or holiday.

This form must contain an original signature on the signature line. The title of the person signing the form and the date that the form is signed must be entered.

If you have any questions pertaining to this form, contact the Department at the address on the front of the SW-100 Form or call the Department at (317) 615-2590.